

What is claimed is:

1           1.       A method of processing data relating to the performance of a business enterprise  
2           in creating value, comprising:

3                 developing a data structure including one or more assumed variables that have an  
4           influence on a future financial value stream of the business enterprise and at least one  
5           future or past event for each assumed variable that influences the corresponding assumed  
6           variable;

7                 determining a first present value of the future financial value stream of the  
8           business enterprise by aggregating the influences on the future financial value stream  
9           attributable to the assumed variables and adjusting the future financial value stream for a  
10          time value of money;

11                determining, in response to the occurrence or non-occurrence of one or more of  
12          the future events, whether one or more of the assumed variables have changed and  
13          whether the influenced future financial value stream has changed; and

14                determining a second present value of the future financial value stream taking into  
15          account the one or more assumed variables that changed in response to the occurrence or  
16          non-occurrence of the one or more of the future events.

1           2.       The method according to claim 1, wherein determining the first present value  
2           further comprises adjusting the future financial value stream by an assessed probability  
3           that the influences on the future financial value stream will be realized, and determining  
4           the second present value further comprises adjusting the future financial value stream by  
5           an assessed probability that the influences on the future financial value stream will be  
6           realized taking into account an assessed probability that changed in response to the  
7           occurrence or non-occurrence of the one or more of the future events.

1           3.       The method according to claim 1, wherein the future financial value stream is  
2           associated with activities of the business enterprise necessary to give rise to the events  
3           associated with the future financial value stream.

1           4.     The method according to claim 1, further comprising:  
2                 determining a present value of the future financial value stream by aggregating  
3                 influences on the future financial value stream attributable to past events; and  
4                 determining a reliability index that is indicative of relative magnitudes of the  
5                 present value of the future financial value stream attributable to past events and the  
6                 present value of the future financial value stream attributable to future events.

1           5.     The method according to claim 1, wherein the events and assumed variables  
2                 collectively form a base case scenario for the business enterprise, and the first present  
3                 value of the future financial value stream is based upon the base case scenario, the  
4                 method further comprising:  
5                     changing one or more of the assumed variables, to form an alternate scenario  
6                     including the changed assumed variables;  
7                     determining the present value of the future financial value stream based upon the  
8                     alternate scenario; and  
9                     comparing the present value of the future financial value stream based upon the  
10                    alternate scenario to the first present value of the future financial value stream based upon  
11                    the base case scenario.

1           6.     The method according to claim 1, further comprising selecting a stakeholder  
2                 perspective from among a plurality of stakeholder perspectives for determining the first  
3                 and second present values of the future financial value stream.

1           7.     The method according to claim 1, further comprising selecting two or more  
2                 stakeholder perspectives from among a plurality of stakeholder perspectives for  
3                 determining the first and second present values of the future financial value stream.

1           8.     The method according to claim 1, wherein the first present value is determined  
2                 with respect to a first date and the second present value is determined with respect to a  
3                 second date, and the method further comprises:

4           determining a variance between the first present value and the second present  
5 value taking into account the time value of money between the first and second dates; and  
6           attributing the variance between the first present value and the second present  
7 value to events that occurred between the first and second dates.

1           9.     A method of processing data relating to the performance of a business enterprise  
2 in creating value, comprising:

3                 developing a data structure including a plurality of future financial value streams,  
4 each future financial value stream having one or more assumed variables that have an  
5 influence on a future financial value stream of the business enterprise and at least one  
6 future or past event for each assumed variable that influences the corresponding assumed  
7 variable;

8                 determining a present value of each future financial value stream by aggregating  
9 the influences on the future financial value stream attributable to the assumed variables of  
10 the future financial value streams and adjusting the future financial value streams for a  
11 time value of money;

12                aggregating the present value of each future financial value stream to form a first  
13 aggregate present financial value of the plurality of future financial value streams;

14                determining, in response to the occurrence or non-occurrence of one or more of  
15 the future events for one or more of the future financial value streams, whether one or  
16 more of the assumed variables have changed and whether the influenced future financial  
17 value stream has changed; and

18                forming a second aggregate present value of the plurality of future financial value  
19 streams taking into account the one or more assumed variables that changed in response  
20 to the occurrence or non-occurrence of the one or more of the future events.

1           10.    The method according to claim 9, wherein determining the present value of each  
2 future financial value stream further comprises adjusting the future financial value stream  
3 by an assessed probability that the influences on the future financial value stream will be  
4 realized.

1        11.     The method according to claim 9, wherein each of the plurality of future financial  
2        value streams is associated with activities of the business enterprise necessary to give rise  
3        to the events associated with the corresponding future financial value stream.

1        12.     The method according to claim 9, further comprising:  
2                determining a present value of each of the plurality of future financial value  
3        streams by aggregating influences on each of the future financial value streams  
4        attributable to past transactions; and  
5                determining a reliability index that is indicative of relative magnitudes of the  
6        second aggregate present value of the plurality of future financial value streams and an  
7        aggregation of present values of the plurality of future financial value streams attributable  
8        to past transactions.

1        13.     The method according to claim 9, wherein the events and assumed variables for  
2        each of the plurality of future financial value streams collectively form a base case  
3        scenario for the business enterprise, and the first aggregate present value of the plurality  
4        of future financial value streams is based upon the base case scenario, the method further  
5        comprising:

6                changing one or more of the assumed variables, to form an alternate scenario  
7        including the changed assumed variables;

8                determining an aggregate present value of the plurality of future financial value  
9        streams based upon the alternate scenario; and

10               comparing the aggregate present value of the plurality of future financial value  
11       streams based upon the alternate scenario to the first aggregate present value of the  
12       plurality of future financial value streams based upon the base case scenario.

1        14.     The method according to claim 9 further comprising selecting a stakeholder  
2        perspective from among a plurality of stakeholder perspectives for determining the first  
3        and second aggregate present value of the plurality of future financial value streams.

1       15.     The method according to claim 9, further comprising selecting two or more  
2       stakeholder perspectives from among a plurality of stakeholder perspectives for  
3       determining the first and second aggregate present value of the plurality of future  
4       financial value streams.

1       16.     The method according to claim 9, wherein the first aggregate present value is  
2       determined with respect to a first date and the second aggregate present value is  
3       determined with respect to a second date, and the method further comprises:

4             determining a variance between the first aggregate present value and the second  
5       aggregate present value taking into account the time value of money between the first and  
6       second dates; and

7             attributing the variance between the first aggregate present value and the second  
8       aggregate present value to events that occurred between the first and second dates.

9       17.     A method of processing data relating to the performance of a business enterprise  
10       in creating value, comprising:

11            developing a data structure including one or more assumed variables that have an  
12       influence on a future financial value stream of the business enterprise and at least one  
13       future or past event for each assumed variable that influences the corresponding assumed  
14       variable;

15            determining a first present value of the future financial value stream of the  
16       business enterprise as of a first specified date by aggregating the influences on the future  
17       financial value stream attributable to the assumed variables and adjusting the future  
18       financial value stream for a time value of money;

19            determining a second present value of the future financial value stream of the  
20       business enterprise as of a second specified date by aggregating the influences on the  
21       future financial value stream attributable to the assumed variables and adjusting the  
22       future financial value stream for a time value of money;

23            determining a variance between the first present value and the second present  
24       value taking into account a time value of money between the first and second dates; and

17           attributing the variance between the first present value and the second present  
18           value to events that occurred between the first and second specified dates.

1           18.     The method according to claim 17, wherein determining a first present value  
2           further comprises adjusting the future financial value stream by an assessed probability  
3           that the influences on the future financial value stream will be realized, and determining  
4           the second present value further comprises adjusting the future financial value stream by  
5           an assessed probability that the influences on the future financial value stream will be  
6           realized.

1           19.     The method according to claim 17, further comprising selecting a stakeholder  
2           perspective from among a plurality of stakeholder perspectives for determining the first  
3           and second present values of the future financial value stream.

4           20.     The method according to claim 17, further comprising:  
5                     determining a present value of each of a plurality of additional future financial  
6                     value streams; and  
7                     aggregating the present value of the future financial value stream and the plurality  
8                     of additional future financial value streams to form an aggregate present financial value  
9                     of future financial values streams

1           21.     A method of processing data relating to the performance of a business enterprise  
2           in creating value, comprising:

3                     selecting a stakeholder perspective from among a plurality of stakeholder  
4                     perspectives for determining a present value of a future financial value stream of the  
5                     business enterprise;

6                     developing a data structure including one or more assumed variables that have an  
7                     influence on the future financial value stream of the business enterprise from the  
8                     perspective of the selected stakeholder and at least one future or past event for each  
9                     assumed variable that influences the corresponding assumption; and

10 determining a present value of the future financial value stream of the business  
11 enterprise from the perspective of the selected stakeholder by aggregating the influences  
12 on the future financial value stream attributable to the assumed variables and adjusting  
13 the future financial value stream for a time value of money.

1 22. The method according to claim 21, wherein determining the present value further  
2 comprises adjusting the future financial value stream by an assessed probability that the  
3 influences on the future financial value stream will be realized.

1 23. The method according to claim 21, wherein the future financial value stream is  
2 associated with activities of the business enterprise necessary to give rise to the events  
3 associated with the future financial value stream.

4 24. The method according to claim 21, further comprising selecting one or more  
5 additional stakeholder perspectives from among the plurality of stakeholder perspectives  
6 for determining the first present value of the future financial value stream.

1 25. The method according to claim 21, further comprising:  
2 determining a present value of the future financial value stream by aggregating  
3 influences on the future financial value stream attributable to past events; and  
4 determining a reliability index that is indicative of relative magnitudes of the  
5 present value of the future financial value stream attributable to past events and the  
6 present value of the future financial value stream attributable to future events.

1 26. The method according to claim 21, wherein the events and assumed variables  
2 collectively form a base case scenario for the business enterprise, and the present value of  
3 the future financial value stream is based upon the base case scenario, the method further  
4 comprising:  
5 changing one or more of the assumed variables, to form an alternate scenario  
6 including the changed assumed variables;

7           determining the present value of the future financial value stream based upon the  
8           alternate scenario; and

9           comparing the present value of the future financial value stream based upon the  
10          alternate scenario to the first present value of the future financial value stream based upon  
11          the base case scenario.

1          27.    The method according to claim 21, further comprising:

2           determining a present value of each of a plurality of additional future financial  
3           value streams from the perspective of the selected stakeholder; and

4           aggregating the present value of the future financial value stream and the plurality  
5           of additional future financial value streams to form an aggregate present financial value  
6           of future financial values streams.

1          28.    The method according to claim 21, further comprising repeatedly determining and  
2           presenting a series of updated present values of the future financial value stream, each  
3           updated present value determined from the events and assumed variables in the data  
4           structure including any assumed variables that have changed in response to the  
5           occurrence or non-occurrence of one or more of the future events.

1          29.    A method of processing data relating to the performance of a business enterprise  
2           in creating value, comprising:

3           developing a data structure including one or more assumed variables that have an  
4           influence on a future financial value stream of the business enterprise and at least one  
5           future or past event for each assumed variable that influences the corresponding assumed  
6           variable;

7           identifying and segregating risks specific to the future financial value stream from  
8           risks specific to the business enterprise or industry as a whole;

9           assigning probabilities to the events or assumed variables based on the identified  
10          risks;

11          determining a first present value of the future financial value stream of the  
12          business enterprise by aggregating the influences on the future financial value stream



13       attributable to the assumed variables, adjusting the future financial values stream by the  
14       assigned probabilities, and further adjusting the future financial value stream for a time  
15       value of money;

16               determining, in response to the occurrence or non-occurrence of one or more of  
17       the future events, whether one or more of the assumed variables have changed and  
18       whether the influenced future financial value stream has changed; and

19               determining a second present value of the future financial value stream taking into  
20       account the one or more assumed variables that changed in response to the occurrence or  
21       non-occurrence of the one or more of the future events.

1       30.     The method according to claim 29, wherein the future financial value stream is  
2       associated with activities of the business enterprise necessary to give rise to the events  
3       associated with the future financial value stream.

4       31.     The method according to claim 29, further comprising:

5               determining a present value of the future financial value stream by aggregating  
6       influences on the future financial value stream attributable to past events; and

7               determining a reliability index that is indicative of relative magnitudes of the  
8       present value of the future financial value stream attributable to past events and the  
9       present value of the future financial value stream attributable to future events.

1       32.     The method according to claim 29, wherein the events and assumed variables  
2       collectively form a base case scenario for the business enterprise, and the first present  
3       value of the future financial value stream is based upon the base case scenario, the  
4       method further comprising:

5               changing one or more of the assumed variables, to form an alternate scenario  
6       including the changed assumed variables;

7               determining the present value of the future financial value stream based upon the  
8       alternate scenario; and

9 comparing the present value of the future financial value stream based upon the  
10 alternate scenario to the first present value of the future financial value stream based upon  
11 the base case scenario.

1 33. The method according to claim 29, further comprising selecting a stakeholder  
2 perspective from among a plurality of stakeholder perspectives for determining the first  
3 and second present values of the future financial value stream.

1 34. The method according to claim 29, further comprising selecting two or more  
2 stakeholder perspectives from among a plurality of stakeholder perspectives for  
3 determining the first and second present values of the future financial value stream.

1 35. The method according to claim 29, wherein the first present value is determined  
2 with respect to a first date and the second present value is determined with respect to a  
3 second date, and the method further comprises:

4 determining a variance between the first present value and the second present  
5 value taking into account the time value of money between the first and second dates; and

6 attributing the variance between the first present value and the second present  
7 value to events that occurred between the first and second specified dates.

1 36. The method according to claim 29, further comprising:  
2 determining a present value of each of a plurality of additional future financial  
3 value streams; and

4 aggregating the present value of the first future financial value stream and the  
5 plurality of additional future financial value streams to form an aggregate present  
6 financial value of future financial values streams.

1 37. A method of processing data relating to the performance of a business enterprise  
2 in creating value, comprising:

3 developing a data structure including one or more assumed variables that have an  
4 influence on a future financial value stream of the business enterprise and at least one

5 future or past event for each assumed variable that influences the corresponding assumed  
6 variable;

7 determining a present value of the future financial value stream of the business  
8 enterprise by aggregating the influences on the future financial value stream attributable  
9 to the assumed variables and adjusting the future financial value stream for a time value  
10 of money, wherein the events and assumed variables collectively form a base case  
11 scenario for the business enterprise, and the first present value of the future financial  
12 value stream is based upon the base case scenario;

13 changing one or more of the assumed variables, to form an alternate scenario  
14 including the changed assumed variables;

15 determining the present value of the future financial value stream based upon the  
16 alternate scenario; and

17 comparing the present value of the future financial value stream based upon the  
18 alternate scenario to the first present value of the future financial value stream based upon  
19 the base case scenario.

20  
21 38. The method according to claim 37, wherein determining the present value further  
22 comprises adjusting the future financial value stream by an assessed probability that the  
23 influences on the financial value stream will be realized.

24  
25 39. The method according to claim 37, wherein the future financial value stream is  
26 associated with activities of the business enterprise necessary to give rise to the events  
27 associated with the future financial value stream.

28  
29 40. The method according to claim 37, further comprising:  
30 determining a present value of the future financial value stream by aggregating  
31 influences on the future financial value stream attributable to past events; and  
32 determining a reliability index that is indicative of relative magnitudes of the  
33 present value of the future financial value stream attributable to past events and the  
34 present value of the future financial value stream attributable to future events.

1       41.     The method according to claim 37, further comprising selecting a stakeholder  
2       perspective from among a plurality of stakeholder perspectives for determining the  
3       present value of the future financial value stream.

1       42.     The method according to claim 37, further comprising selecting two or more  
2       stakeholder perspectives from among a plurality of stakeholder perspectives for  
3       determining the present value of the future financial value stream.

1       43.     The method according to claim 37, further comprising:  
2             determining a present value of each of a plurality of additional future financial  
3             value streams; and  
4             aggregating the present value of the first future financial value stream and the  
5             plurality of additional future financial value streams to form an aggregate present  
6             financial value of future financial values streams.

1       44.     A method of processing data relating to the performance of a business enterprise  
2       in creating value, comprising:

3             developing a data structure including one or more assumed variables that have an  
4             influence on a future financial value stream of the business enterprise and at least one  
5             future or past event for each assumed variable that influences the corresponding assumed  
6             variables;

7             determining a first present value of the future financial value stream of the  
8             business enterprise by aggregating the influences on the future financial value stream  
9             attributable to the assumed variables and adjusting the future financial value stream for a  
10            time value of money; and

11            repeatedly determining and presenting a series of updated present values of the  
12            future financial value stream, each updated present value determined from the events and  
13            assumed variables in the data structure including any assumed variables that have  
14            changed in response to the occurrence or non-occurrence of one or more of the future  
15            events.

1       45.     The method according to claim 44, wherein determining the first present value  
2       and determining each updated present value further comprise adjusting the future  
3       financial value stream by an assessed probability that the influences on the future  
4       financial value stream will be realized.

1       46.     The method according to claim 44, wherein the future financial value stream is  
2       associated with activities of the business enterprise necessary to give rise to the events  
3       associated with the future financial value stream.

1       47.     The method according to claim 44, further comprising:  
2             determining a present value of the future financial value stream by aggregating  
3             influences on the future financial value stream attributable to past events; and  
4             determining a reliability index that is indicative of relative magnitudes of the  
5             present value of the future financial value stream attributable to past events and the  
6             present value of the future financial value stream attributable to future events.

1       48.     The method according to claim 44, wherein the events and assumed variables  
2       collectively form a base case scenario for the business enterprise, and the first present  
3       value of the future financial value stream is based upon the base case scenario, the  
4       method further comprising:

5             changing one or more of the assumed variables, to form an alternate scenario  
6       including the changed assumed variables;

7             determining the present value of the future financial value stream based upon the  
8       alternate scenario; and

9             comparing the present value of the future financial value stream based upon the  
10       alternate scenario to the first present value of the future financial value stream based upon  
11       the base case scenario.

1       49.     The method according to claim 44, further comprising selecting a stakeholder  
2       perspective from among a plurality of stakeholder perspectives for determining the first  
3       and second present values of the future financial value stream.

1 50. The method according to claim 44, further comprising selecting two or more  
2 stakeholder perspectives from among a plurality of stakeholder perspectives for  
3 determining the first and second present values of the future financial value stream

1 51. The method according to claim 44, wherein the first present value is determined  
2 with respect to a first date and a selected one of the updated present values is determined  
3 with respect to a second date, and the method further comprises:

4 determining a variance between the first present value and the selected updated  
5 present value taking into account the time value of money between the first and second  
6 dates; and

7 attributing the variance between the first present value and the selected updated  
8 present value to events that occurred between the first and second dates.

9 52. The method according to claim 44, further comprising:

10 determining a present value of each of a plurality of additional future financial  
11 value streams; and

12 aggregating the present value of the first future financial value stream and the  
13 plurality of additional future financial value streams to form an aggregate present  
14 financial value of future financial values streams.  
15  
16